

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Further Amendments on Rates of Tax - State Tax Rates - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 115

**Dated: 25-08-2023
Read the following:**

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 01/2023 - Central Tax (Rate), dt. 28-02-2023.
3. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 02/2023 - Central Tax (Rate), dt. 28-02-2023.
4. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 03/2023 - Central Tax (Rate), dt. 28-02-2023.
5. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 04/2023 - Central Tax (Rate), dt. 28-02-2023.
6. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/75/2017, Dt. 10-03-2023.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt:25.08.2023

NOTIFICATION No. 01/2023 - State Tax (Rate)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification No.12/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, and as amended subsequently from time to time namely:-

In the said notification, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 01st day of March, 2023.

NOTIFICATION No. 02/2023 – State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of Section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No.13/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, and as amended subsequently from time to time namely:-

In the said notification, in the Explanation, in clause (h), for the words “and State Legislatures” the words “, State Legislatures, Courts and Tribunals” shall be substituted.

2. This notification shall come into force with effect from the 01st day of March, 2023.

NOTIFICATION No. 03/2023 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 1/2017-StateTax (Rate), issued in G.O Ms

No.110, Revenue(CT.II) Department, Dt: 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt: 30.06.2017, and as amended subsequently from time to time namely:-

In the said notification, -

- (i) in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

- (ii) in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

- (iii) in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall come into force with effect from the 1st day of March, 2023.

NOTIFICATION No. 04/2023 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of Section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 2/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, and as amended subsequently from time to time namely:-

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall come into force with effect from the 1st day of March, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SANTHI KUMARI
CHIEF SECRETARY & SPECIAL
CHIEF SECRETARY TO GOVERNMENT (FAC)

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary (NR) to Hon’ble Chief Minister, Government of Telangana.

The P.S. CS & Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER